

ing the said tag; and any person may kill any dog, whether taxed or exempted, which may be caught destroying or worrying sheep, either on his own premises or those of another, for which killing the owner of said dog so killed shall be debarred from recovering any sum in any court as damages for such killing.

1904. art. 81, sec. 194. 1888, art. 81, sec. 160. 1874, ch. 506, sec. 4.

**198.** Any person who shall maliciously remove from any dog wearing the same, the said tag, shall be fined five dollars, to be recovered by the usual proceedings for the recovery of fines and penalties.

Ibid. sec. 195. 1888, art. 81, sec. 161. 1874, ch. 506, sec. 5.

**199.** In case of loss of the tag issued by a constable to any person for his dog a duplicate may be furnished for said dog on payment of ten cents and satisfactory evidence being furnished that the tax had been paid for the current year on said dog.

Ibid. sec. 196. 1888, art. 81, sec. 162. 1874, ch. 506, sec. 6.

**200.** The neglect of any constable to perform the duties required by sections 196 and 197 shall be sufficient cause of forfeiture of his office, and the boards of county commissioners of the several counties of this State are directed to immediately remove from office any constable within their respective counties who shall so neglect to perform said duties.

Ibid. sec. 197. 1888, art. 81, sec. 163. 1874, ch. 506, sec. 8.

**201.** Cecil, Somerset, Calvert, Washington, Prince George's, St. Mary's, Caroline, Carroll, Queen Anne's, Dorchester, Wicomico, Montgomery, Allegany and Worcester counties and Baltimore city, and all cities, towns or boroughs in which dogs are taxed by municipal ordinance are exempted from the operation of the provisions of sections 195 to 200 of this article.

### **Mode and Measure of Taxation.**

Ibid. sec. 198. 1896, ch. 120, sec. 178.

**202.** All property permanently located in any county in this State or in the city of Baltimore shall be valued and assessed to the owner thereof in the assessment district in which the said property is located. All shares of stock in any national bank, corporation, association or company incorporated under the laws of this State, and belonging to any non-resident owner, and all other personal property located in this State belonging to any non-resident owner shall be valued and assessed to the owner thereof, in the assessment district in which said bank, corporation, association or company may have its principal place of business in this State, or in which said personal property may be so located; or personal property belonging to a resident of this State